ITEM 2:
Accounting for GST on imported services

i) S.13(4) GSTA 2014 provides that the time of supply for imported services shall be treated to have been made at the following dates whichever is the earlier:

(a) the date when any payment is made by the recipient; or

(b) the date when any invoice is issued by the supplier who belongs in a country other than Malaysia or who carries on business outside Malaysia.

(Subst. w.e.f. 1/1/2016)

ii) The value for imported services is tax exclusive

(Note: Kindly refer to the amendment of section 13 of the GSTA 2014)